

INSTALLMENT 4

Due Date: January 31, 2014

PAYMENT AMOUNT \$ _____

Mail to:
 Estimate Processing
 Iowa Department of Revenue
 PO Box 10466
 Des Moines, IA 50306-0466
 45-002 (09/07/12)

FOR CALENDAR YEAR 2013 OR FISCAL YEAR ENDING _____, 20 _____

PRINT name (last, first, middle initial)	Social Security Number
Address (number and street, including apartment)	
City, State, ZIP	Daytime Telephone Number () -

Make check or money order payable to "Treasurer - State of Iowa"

When you pay by check, you authorize the Department of Revenue
 to convert your check to a one-time electronic banking transaction.

**INSTALLMENT 3**

Due Date: September 30, 2013

PAYMENT AMOUNT \$ _____

Mail to:
 Estimate Processing
 Iowa Department of Revenue
 PO Box 10466
 Des Moines, IA 50306-0466
 45-002 (09/07/12)

FOR CALENDAR YEAR 2013 OR FISCAL YEAR ENDING _____, 20 _____

PRINT name (last, first, middle initial)	Social Security Number
Address (number and street, including apartment)	
City, State, ZIP	Daytime Telephone Number () -

Make check or money order payable to "Treasurer - State of Iowa"

When you pay by check, you authorize the Department of Revenue
 to convert your check to a one-time electronic banking transaction.

**Instructions**

44-017b (12/26/12)

In general, if paying a nonresident an Iowa nonwage payment, Iowa withholding must be withheld at a rate of 5% of the payment amount. Nonresidents who prefer to make an Iowa estimated payment instead must file this Nonresident Request for Release from Withholding form. Any income paid in excess of the amount stated will be subject to withholding.

Who needs to file and pay estimates? Anyone who expects to have a tax liability of \$200 or more when filing their Iowa income tax return. The IA 1040ES vouchers and instructions are available from our Web site at www.iowa.gov/tax.

Exempt: Nonresidents who are exempt from filing an Iowa return or from paying estimated tax should check the box.

Tax due: If tax is due, this form must be submitted with the tax due and appropriate IA 1040ES voucher to the Iowa Department of Revenue. This form must be filed prior to receiving the Iowa-source payment/income.

Mail to: The request for release, payment, and voucher, if applicable, should be mailed to Compliance Services, Iowa Department of Revenue, PO Box 10465, Des Moines IA 50306. Upon receipt of this properly completed form and applicable payment, the Department will issue a letter to the payer authorizing payment without Iowa withholding.

You must file an Iowa income tax return if:

- You were a nonresident or part-year resident and your net income from Iowa sources was \$1,000 or more
- You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax, even if Iowa-source income is less than \$1,000

2013 IA 1040ES

Individual Income Estimate Payment Voucher

INSTALLMENT 2

Due Date: July 1, 2013

PAYMENT AMOUNT \$ _____

Mail to:
 Estimate Processing
 Iowa Department of Revenue
 PO Box 10466
 Des Moines, IA 50306-0466
 45-002 (09/07/12)

FOR CALENDAR YEAR 2013 OR FISCAL YEAR ENDING _____, 20____

PRINT name (last, first, middle initial)	Social Security Number
Address (number and street, including apartment)	
City, State, ZIP	Daytime Telephone Number () -

Make check or money order payable to "Treasurer - State of Iowa"

When you pay by check, you authorize the Department of Revenue
 to convert your check to a one-time electronic banking transaction.

**2013 IA 1040ES**

Individual Income Estimate Payment Voucher

INSTALLMENT 1

Due Date: April 30, 2013

PAYMENT AMOUNT \$ _____

Mail to:
 Estimate Processing
 Iowa Department of Revenue
 PO Box 10466
 Des Moines, IA 50306-0466
 45-002 (09/07/12)

FOR CALENDAR YEAR 2013 OR FISCAL YEAR ENDING _____, 20____

PRINT name (last, first, middle initial)	Social Security Number
Address (number and street, including apartment)	
City, State, ZIP	Daytime Telephone Number () -

Make check or money order payable to "Treasurer - State of Iowa"

When you pay by check, you authorize the Department of Revenue
 to convert your check to a one-time electronic banking transaction.



Iowa Department of Revenue

www.iowa.gov/tax

44-017a (09/07/12)

2013 Nonresident Request for Release From Withholding

For calendar year 2013 or fiscal year beginning _____, _____ and ending _____, _____

Name	Social Security Number	Daytime Telephone Number () -	
Number and Street or Rural Route	City	State	Zip Code
Income from Iowa source(s). Name and Address of Payer	Iowa Estimated Gross Income	Related Expenses	Iowa Estimated Net Income
a) _____			a) _____
b) _____			b) _____
<input type="checkbox"/> Exempt: Check this box if you are exempt from paying Iowa estimated tax.		<input type="checkbox"/> Tax Due: Check this box if tax due and an IA 1040ES are enclosed.	
Total Estimated Iowa Net Income: Add net income on lines a and b.			